

S. O. P



FOR

HEADCOUNT

Georgia Army National Guard

April 2003

MEMORANDUM

FOR

HEADCOUNT

PROCEDURES

SUBJECT: Headcount Instructions

References:

AR 30-22, The Army Food Service Program, 30 August 2002.

DA PAM 30-22 Operating Procedures for the Army Food Program, 30 August 2002

AR 600-38, Meal Card Management System, 11 March 1988.

1. Purpose: The purpose of this Standing Operating Procedures (SOP) is to establish set guidelines for all headcounts in appropriated fund dining facilities.

2. Applicability: This SOP applies to all dining facilities supporting active duty, AGR and M-day personnel in the Georgia Army National Guard.

3. Responsibility: Dining Facility Managers/Food Operations Sergeants will insure that proper headcount procedures are followed.

4. Procedures:

a. General: The headcounter is responsible for accurately accounting for each individual admitted to the dining facility for a meal. The importance of this duty cannot be overemphasized, as headcount data total is the basis for the dollar value of earnings of the dining facility. The data also forms the basis for accounting for Government property (Subsistence) issued to or purchased by each dining facility. The headcounter will be a competent individual in the grade of E-4 or above and not regularly assigned to the dining facility. The headcounter will report to the Food Operation Sergeant or his designated representative not later than 15 minutes prior to serving time.

Headcounter shall conform to guidance of FOS, State Policy, AR 30-22 and DA PAM 30-22.

b. Admission to the dining facility: The headcounter will check all persons to insure that only authorized personnel are allowed to enter the dining facility. Personnel authorized entry will be identified as follows:

Admission to the dining facility

Personnel in military uniform will be identified by one of the following:

(a) **A valid Meal Card (DD Form 714) or Military Identification Card (DD Form 2A)**

(b) A copy of travel orders. Personnel in civilian attire will be identified by presenting a valid Identification.

c. Specific duties: The specific duties of a headcounter are:

(1) Determine the individual's entitlement by checking his/her Meal Card or Identification Card or travel orders. The status of TDY Air Force personnel is reflected in Block 17, AF Form 629, as BAS-O for those authorized to be subsisted without personal reimbursement.

(2) Require all individual's to sign one of the following forms according to their category. All entries must be legible.

(a) Cash Meal Payment Sheet (DD Form 1544): Individuals paying cash for their meals will pay either the discount meal rate or the standard meal rate. Dependents of enlisted soldiers E-1 through E-4, and nonprofit youth groups and their member advisors will pay the discount meal rate. All other cash customers will pay the standard meal rate. All personnel paying cash for their meals must sign the DD Form 1544. Officer, enlisted members, and federal civilian employees who are not receiving the meal portion of per diem, and who are on a U.S. Government Aircraft on official duty either as a passenger or as a crew member engaged in flight operations will pay the discount meal rate unless otherwise exempted from paying the discount meal rate under authorization from

the TAG or A-TAG. Officer, AGR enlisted members, and federal civilian employees receiving per diem will pay the standard meal rate. There are no exceptions from paying the standard meal rate if receiving a per diem. E-4 and below and dependents will pay the discount rate.

(b.) The headcounter will check each officer, enlisted and civilian entering the Dining facility prior to consuming the meal regarding his/her ration entitlement: i.e., TDA, receiving per diem, to insure that the proper reimbursement is effected. The Duty Officer or the Food Advisor and the unit commander or their designated representatives, who are inspecting the dining facility for quantity and quality of the meal being served, will pay the standard meal rate.

At the conclusion of the tour of duty, the headcounter will sign the DD Form 1544.

John W. Lawler
CW4 DOL
State Food Service Advisor

**HEADCOUNT
PROCEDURES
AND
INSTRUCTIONS**

3-26. Headcount policies

a. Active Army and full-time RC dining facilities are primarily designed to provide meals to those enlisted personnel who are entitled to subsist at Government expense. The following headcount policies apply:

(1) The signature headcount system will be used to record the signature of each individual subsisting in an appropriated fund dining facility at no charge unless one-line entries are authorized (as identified in DA Pam 30-22).

Adding or causing signatures to be added to signature headcount sheets or the altering of other dining facility forms for the purpose of obtaining additional monetary credit is a violation of the Uniform Code of Military Justice (UCMJ) and will be cause for investigation and action by the commander.

(2) Other military and civilian personnel may be authorized to subsist on a reimbursable basis in dining facilities when approved by the installation commander. The Assistant Secretary of Defense (Comptroller) (ASD(D)) establishes the rates that are to be charged for meals to recover both food cost and operating expenses. The amount to be collected from each category of diner, based on the type of meal served, is transmitted to installations by HQDA. Specific guidance regarding each category of diner is discussed in paragraph 3-35.

(3) The headcounter's full attention will be devoted to accurately accomplishing headcounter duties as prescribed in this chapter and DA Pam 30-22. The headcounter will be provided with—

(a) Proper forms, procedures, and examples for use in obtaining signatures and recording headcount data, whether done manually or with an automated headcount system. Appendix D in DA Pam 30-22 contains headcounter SOPs.

(b) If appropriate, a list of civilian personnel authorized to be subsisted.

(c) If the headcount duty is for the midnight meal, a memorandum listing of all personnel, by category, who are authorized to consume this meal.

(d) The current DOD published meal rate prices, effective 1 October, each year.

b. When approved by the installation commander or authorized by the installation food service contract, the headcounter (or other person designated to take cash collections for meals) may be provided with a change fund in accordance with DOD 7000.14-R, volume 5.

c. The FOS or designated representative will periodically check the headcounter during the meal to ensure that proper procedures are being conducted. In addition, the FOS will ensure that all members of the dining facility staff, cooks in SIK and BAS status, food service contract employees, civilian attendants, visitors, and guests sign the proper headcount sheet or cash collection document when consuming a meal. Consuming food in any quantity (other than sampling as defined in the glossary) at any time will be considered a meal consumed and must be accounted for by signature headcount or cash collection methods.

3-27. Cash meal payment books and cash collection

a. Cash meal payment sheets. The DD Form 1544 is an accountable document used to record the cash payment for Government-furnished meals sold to authorized personnel. These sheets are issued in prenumbered covered books consisting of 50 individual sheets. The book contains instructions for use, transfer control and receipts, and a register for the issue of individual sheets.

b. Safeguarding the DD Form 1544 and cash.

(1) All DD Forms 1544 and cash will be accounted for at all times and properly stored in a safe or a field safe that is properly secured to an immovable object.

(2) Funds collected from the sale of meals will be safeguarded as prescribed in DOD 7000.14-R, volume 5. Loss or misappropriation of cash or sheets will require an investigation under the provisions of AR 15-6 and AR 735-5.

(3) All cash collected will be properly handled and turned in according to the appropriate method contained in DA Pam 30-22. Each accounting period, fiscal year (FY) will begin with a new cash meal payment sheet.

c. Verification of DD Form 1544 and cash.

(1) An unannounced verification and cash count will be conducted once each quarter, not in conjunction with the quarterly action plan, in all Active Army and full-time RC dining facilities operating under ARCS. The purpose of the audit is to ensure that all issued DD Forms 1544 and all cash collected from the sale of meals, being retained before turn-in, are physically present with the responsible person or activity.

(2) The verification for RC units performing IDT will be conducted at least once during each fiscal year.

(3) The audit for contractor-operated dining facilities will be performed as part of the quality assurance surveillance program or as specified in the contract.

d. Appointment of an installation control officer.

(1) The installation commander for Active Army units, State Adjutant General for ARNG units, and the RSC/DRC commander for USAR units will appoint in writing an installation control officer and alternate for DD Form 1544 from other than the staff of the FPMO (other than the food advisor for RC units).

(2) The control officer is responsible for requisitioning and receiving DD Form 1544 books from the installation, State, or RSC/DRC publications officer. The DD Form 1544 books will be accounted for using the procedures in DA Pam 30-22.

e. Annual revalidation of DD Form 1544.

(1) Active Army units will revalidate all DD Form 1544 books issued during the fiscal year that have not been turned in. Revalidation will be completed no later than 5 duty days after the end of the fiscal year, and will be completed in accordance with DA Pam 30-22.

(2) The RC revalidation will be accomplished by return of the complete book to the appropriate control officer. The State ARNG and RSC/DRC food advisors will closely monitor the deactivation or reorganization of RC units and ensure that all books are accounted for.

f. Units and organizations operating dining facilities. Commanders of units and organizations operating dining facilities will appoint the FSO to request, receive, and turn in cash meal payment books or sheets from the installation or consolidated headquarters control officer. The number of books that may be maintained on hand by the FSO will be based on the dining facility's requirement for 7 days.

g. Cash turn-in schedule. Procedures to account for and turn in cash are outlined in DA Pam 30-22 and AR 37-104-4.

h. Cash registers. When approved by the installation commander, cash registers may be used in place of the cash collection sheets.

INSTRUCTIONS

FOR

PREPARING DA FORM 1544

3-27. Cash collection

- a.* The DD Form 1544 (Cash Meal Payment Book) (see fig 3-10) is used to record the signature and the amount of cash collected (discounted or standard meal rate) from individual(s) who are required to reimburse the Government for meals consumed. This form is signed by all personnel who do not possess a valid meal card or other document authorizing them to eat without paying cash.
- b.* The data block at the top of DD Form 1544 sheet(s) will be completed by the FOS (other authorized person as appropriate) prior to being issued to the headcounter. The DD Form 1544 will be used until all lines have been completed, unless a turn-in of funds is required sooner in accordance with this DA pamphlet.
- c.* When the DD Form 1544 sheet(s) is issued to a headcounter or an organization, the FOS will use DA Form 3546 (Control Record for Dining Facility-DD Form 1544) to record the issue. It will also be used to record cash overages and shortages reflected on DD Form 1544. Instructions for the preparation of the DA Form 3546 are shown in figure 3-11.
- d.* At the completion of each meal, the headcounter will close out the meal by signing on the next unused line. As each DD Form 1544 is completed (all lines are used), it will be closed out by the headcounter on duty. When completed, the DD Form 1544 will then be returned with the cash collected for that sheet to the FOS.
- e.* Cash reimbursements for meals furnished to personnel will be made in accordance with the provisions below:
 - (1) Individual reimbursement will be made in cash only (excluding personal checks) as directed by the published meal rates at the time of consumption.
 - (2) Group payment can be made by personal check or by cash as appropriate. This is used when a single payment is more efficient than having each individual reimbursing at the headcount station. The DD Form 1544 is replaced by the DA Form 3032 identified as "Group Payment." Each individual entered on the form will be multiplied by the appropriate DOD meal rate and a one-line entry will be made on the DD Form 1544 when payment is received. This procedure must be coordinated between the supported group and the FPMO.
 - (3) Deferred payment may be permitted when authorized (most often during emergency or disaster conditions) by the installation commander for meals furnished to certain personnel as outlined in Defense Finance and Accounting Service instruction (DFAS-IN) 37-1 and paragraph *f* below.
- f.* In situations when authorized by the installation commander, certain personnel who are unable to pay cash at the time of consumption (due to a disaster or an emergency condition) may be permitted to defer payment until another time. For meals furnished, local reimbursement procedures will be accomplished according to DFAS-IN 37-1. The responsibility to follow up and ensure that the payment has been effected will be at the installation FPM level. In this situation, DA Form 3032 will be used to replace the DD Form 1544. The DA Form 3032 will be labeled "Deferred Payment" in the "other" block. Each authorized person will be required to sign the DA Form 3032 for each meal received. The dining facility will post earnings for deferred payment meals on the date the meals were consumed. The DA Form 3032 will be handled as follows:
 - (1) The DA Form 3032 will be placed in the headcount folder. Because these forms reflect data for cash reimbursement, they will be kept secure in the same manner as the DD Form 1544. These forms will be kept on the active file in the dining facility for 1 year, and 2 years inactive.
 - (2) Upon receipt of cash payment for the deferred payment, a one-line entry will be made on DD Form 1544. The one-line entry will be made for the total value of the breakfast, lunch, and dinner meals reimbursed. The FOS will prepare a memorandum indicating deferred payment meals by dates and the amount of breakfast, lunch, and dinner that was served, and the cash collected for each. The memorandum and supporting DA Form(s) 3032 will be attached to the DD Form 1544

CASH MEAL PAYMENT SHEET										1234567			
To be completed when the government is to be reimbursed for meals furnished													
ORGANIZATION OR DINING FACILITY Co A, 238th BN, QM BDE, Fort Lee Va,								INCLUSIVE DATES COVERED					
								FROM 30-Jan-02		THROUGH 31-Jan-02			
FOOD CHARGES				SURCHARGES (S/C)				PER DIEM SURCHARGE					
B	L	D		B	L	D		B	L	D			
\$1.60	\$3.25	\$3.25											
BR	DR	Other		BR	DR	Other		BR	DR	Other			
\$3.65	\$4.45												
GRADE	NAME		DOLLAR VALUE				GRADE	NAME		DOLLAR VALUE			
			B	L	D	S/C				B	L	D	S/C
SFC	Harold J. Jifford		\$	\$	\$	\$		BALANCE BROUGHT FORWARD		\$	\$	\$	\$
CPT	James J. Johnson		1.60				31-Jan-2002	Bobby W. Brandy		SGT			
LT	Tolly Janka		1.60				MAJ	Thomas C. Ballera			3.25		
LTC	Frank J. Smith		1.60				LT	Susan M. Reading			3.25		
30-Jan-2002	Harold J. Jifford		SGT				SFC	William R. Tyree			3.25		
CIV	Randall Hopper			3.25			SFC	Sharon A. Tyree			3.25		
CW5	James Hill			3.25			31-Jan-2002	Bobby W. Brandy		SGT			
CM	Kimberly Williams			3.25			SGM	Mary Jones				3.25	
SGT	Joe L. Kelly			3.25			DFA	Roger Polk				3.25	
CCL	Willie B. Jones			3.25			SFC	Timothy Gray				32.50	
30-Jan-2002	Harold J. Jifford		SGT				31-Jan-2002	Bobby W. Brandy		SGT			
MAJ	Edward Lane				3.25								
CPT	Thomas Light				3.25								
30-Jan-2002	Harold J. Jifford		SGT				TOTAL		\$	\$	\$	\$	
SFC	Sharon Smith		1.60				TOTAL CHARGES		\$	Food	\$	S/C	
SSG	Eugene Flower		1.60				CASH OVER (SHORT)						
MSG	Rodrick Piggott		1.60				CASH TURNED IN						
SGM	Roger Mansley		1.60				REMARKS						
TOTAL			\$	\$	\$	\$	Line # 16 1 MRE SOLD						
			12.80	16.25	6.50		Line # 27- One Line Entry for 10 Group Feeding Meals						
SIGNATURE OF UNIT COMMANDER OR FOOD SERVICE OFFICER							SIGNATURE OF LAST OR ONLY HEADCOUNTER						
Jeffrey R. Proffitt CPT							Bobby W. Brandy SGT						

SHEET 1

Figure 3-10. Sample DD Form 1544 (Cash Meal Payment Sheet - Sheet 1) and instructions

supporting the one-line entry. After the cash turn-in takes place, the DA Form 3032 and the memorandum will be filed as noted in subparagraph (1) above.

g. Use the emergency alternate method of accounting for cash, if the cash sheet is full and the FSO or representative is not available to issue additional sheets. Full cash sheets used during that meal (that is B, L, D) will be turned over and diners will sign their names and amount paid on the backside of the form. If additional sheets are needed, the previous meal or day(s) cash sheet will be used. Each sheet used in this method will have the date and meal placed at the top of the backside of the form. The "To-From" and "Cash collected" blocks on the front of the form will be changed to reflect the correct data.

Serial Number

This block will be completed by AG printing.

Organization

To be completed by the food operations sergeant (FOS) prior to the sheet being issued to the headcounter. It will include the unit and installation designation.

From

The FOS will enter the starting date that the form is used to collect cash for meals sold.

Through

The FOS will enter the date that the form is completed (all lines used) or closed out as directed by Note 2 below.

Food Charges

The applicable prices to be collected by the headcounter for the standard meal rate will be entered in the appropriate blocks.

Surcharges

Leave blank.

Per Diem Surcharges

Leave blank.

Grade

In the "Grade" column, military members will enter their abbreviated rank. Civilian diners will enter CIV in this column. Family members will enter "FM" above their sponsor's abbreviated rank. Contractor employees will enter "CM." Additional guidance is contained in Appendix C of this DA Pam.

Name

The diner will sign their first and last name in ink.

Dollar Value

The diner will indicate in the appropriate column (B, L, D) the amount being paid for the meal being consumed. The S/C column will not be used. See note 5.

Total

- a. The left side blocks (B, L, D) will be completed when the left side of the form has been filled. The balance from the left side is brought over and placed in the "Balance Brought Forward" block on the top right side of the form.
- b. The right side total blocks will be completed when the entire form has been filled or when the unused portion is lined out for the form to be turn in.

Total Charges

Enter the total dollar amount collected for the meals documented on the form.

Cash Over (Short)

The cash difference between the amounts collected on the DD Form 1544 and the monies turned-in by the headcounter. Shortages will be shown in parenthesis ().

Cash Turned In

Enter the total dollar amount, plus overages or minus shortages, to be turned in to the financial institution.

Remarks

Enter data that will clarify transactions regarding the collection of cash, such as the number of operational ration meals sold, one-line entries, or cash shortages. If more space is required, use the reverse side of the cash meal payment sheet to fully explain.

Signature and Rank of Unit Commander or Food Service Officer

The officer or designated individual will authenticate the sheet in this block upon issuing to the dining facility.

Signature and Rank of Last or Only Headcounter

Since this form is to be used until completed, this block will only be signed by the headcounter making final collections for that sheet.

Notes:

1. At the conclusion of each meal, the headcounter will close the form for that meal on the next unused line by entering date, payroll signature, and rank.
2. At the conclusion of the accounting period all sheets with unused lines will be closed out by a line drawn from the top left corner to the bottom right corner, marked "Not Used", and signed by the unit commander, FSO (or alternate), or the FOS as appropriate.
3. The final headcounter will total up the various columns and close out the form.
4. The FOS must develop a headcount SOP to provide guidance for handling any situation where the diner is to be charged other than the standard meal rate. The headcounter must refer to the SOP for guidance.
5. A separate DD Form 1544 will be used when the Brunch/Supper menus are being served. The brunch meal rate will be entered in the lunch column; the supper meal rate will be entered in the dinner column.

Figure 3-10. Sample DD Form 1544 (Cash Meal Payment Sheet - Sheet 1) and instructions—Continued

FOOD SERVICE CHARGES AT APPROPRIATED FUND DINING FACILITIES
FISCAL YEAR 2004

The provisions of Chapter 19, "Food Service Program," Volume 12, "Special Accounts, Funds and Programs," of DoD Financial Management Regulation (DoD 7000.14-R) stipulate that the Office of the Under Secretary of Defense (Comptroller) annually shall prescribe rates to be charged for meals at Department of Defense (DoD) appropriated fund dining facilities. Food service rates for fiscal year 2004, effective January 1, 2004, are shown below:

A. Traditional Meal System

<u>Meal</u>	<u>Discount Rate</u> ^{1/}	<u>Standard Rate</u> ^{2/}
Breakfast	\$1.40	\$1.70
Lunch	2.85	3.30
Dinner	2.85	3.30
Brunch	3.25	3.75
Supper	3.85	4.55
Holiday	4.60	5.40
Night Snack	1.80	2.10

^{1/} The discount rate shall be charged to:

- (a) spouses and other dependents of enlisted personnel in pay grades E-1 through E-4.
- (b) members of organized nonprofit youth groups sponsored at either the national or local level and permitted to eat in the general dining facility by the Commanding Officer of the installation. Such groups include: Civil Air Patrol, Junior ROTC and Scouting units.
- (c) officers, enlisted members, and federal civilian employees who are not receiving the meal portion of per diem and who are either:
 - (1) Performing duty on a U.S. Government vessel,
 - (2) On field duty,
 - (3) In a group travel status, or
 - (4) Included in essential unit messing (EUM) as defined in the JFTR, Volume 1.
- (d) officers, enlisted members, and federal employees who are not receiving the meal portion of per diem, and who are on a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations.
- (e) officers, enlisted members, and federal employees on Joint Task Force operations other than training at temporary U.S. installations, or using temporary dining facilities.

^{2/} The standard rate shall be charged to all officers and enlisted members receiving an allowance for subsistence (other than those addressed in Note ^{1/} above), any officer, enlisted member or federal civilian employee receiving the subsistence portion of per diem, and all other personnel (including Reserve Component officers on Inactive Duty Training) authorized to eat in DoD appropriated fund dining facilities.

- B. A la Carte Meal Pricing System.** When using an "a la carte" menu, the price of each item on the menu shall be established at 133 percent of the food cost (i.e., the cost of unprepared food multiplied by a factor of 1.33).

FOOD SERVICE CHARGES AT THE MILITARY ACADEMIES
FISCAL YEAR 2004

<u>Meal</u>	<u>Cadets and Midshipmen 1/</u>	<u>Discount Rate 2/</u>	<u>Standard Rate 2/</u>
Breakfast	\$1.20	\$1.40	\$1.70
Lunch	2.35	2.85	3.30
Dinner	2.35	2.85	3.30
Brunch	2.65	3.25	3.75
Supper	3.20	3.85	4.55
Holiday	3.80	4.60	5.40
Box Lunch/Snack	1.50	1.80	2.10

FOOD SERVICE CHARGES AT APPROPRIATED FUND DINING FACILITIES
FISCAL YEAR 2004

<u>Meal</u>	<u>Discount Rate 2/</u>	<u>Standard Rate 2/</u>
Breakfast	\$1.40	\$1.70
Lunch	2.85	3.30
Dinner	2.85	3.30
Brunch	3.25	3.75
Supper	3.85	4.55
Holiday	4.60	5.40
Night Snack	1.80	2.10

1/ Effective October 1, 2003

2/ Effective January 1, 2004